

INTERIM IRM PROCEDURAL UPDATE

DATE: 04/09/2010

NUMBER: WI-03-0410-0602

SUBJECT: Interim IRM changes

AFFECTED IRM(s)/SUBSECTION(s): 3.12.3

CHANGE(s):

IRM 3.12.3.2.9(3)(g). Added instruction for corresponding when claim for the FTHBC is present.

IRM 3.12.3.29.2(1). Corrected line number of incentive stock options in display of section 32.

IRM 3.12.3.52.6.3(5). Added paragraph (5) to correction procedures in EC 027.

IRM 3.12.3.52.7.6(9)(c), Table, Then 1.b. Corrected line number to 70.

IRM 3.12.3.68.3.8(1) B], Then. Changed TPNC 112 to 100.

IRM 3.12.3.68.3.15(1). Added line 3 and 4 of Form 1040EZ to instruction.

IRM 3.12.3.69.1. Changed title of subsection by adding consistency error 536.

IRM 3.12.3.69.1.1. Added to list of displayed fields the computer amount for total itemized deductions for taxes; corrected field designation of total tax and total tax computer.

IRM 3.12.3.69.1.2(2). Added causes of EC 536 to invalid conditions.

IRM 3.12.3.69.1.3(4). Removed table.

IRM 3.12.3.69.1.4(2). Added instruction for processing return with deduction on line 7 and 5b or Schedule A and inserted the table removed from IRM 3.12.3.69.1.3.

IRM 3.12.3.69.1.6(1) and (2). Added instructions for processing prior-year returns with deduction on Schedule A for state and local taxes or general sales taxes.

IRM 3.12.3.72.18.4(4) B]. Instructions for in-service date on Form 8834.

IRM 3.12.3.72.18.4(4) D]. Added instructions for in-service date on Form 8910.

IRM 3.12.3.72.18.4(4) E, F]. Added instructions for in-service date on Form 8936.

IRM 3.12.3.72.18.4(4) G]. Added instructions for entry on line 53 of Form 1040.

IRM 3.12.3.72.18.4(4) H]. Added instructions for Form 8860.

IRM 3.12.3.73.1.3(8) F]. Added instructions for in-service date on Form 8936.

IRM 3.12.3.73.1.3(9) B], And. Deleted Form 8910 from list.

IRM 3.12.3.73.1.3(14). Deleted paragraph E] and F] from the table and renumbered remaining items.

IRM 3.12.3.73.1.3(15). Deleted paragraph C] from the table and renumbered the remaining items.

IRM 3.12.3.74.1.3(6) B] and C]. Added \$1,700 for TY09.

IRM 3.12.3.74.2.3(2) B] and C]. Added \$1,700 for TY09.

IRM 3.12.3.74.8.5(5). Added instruction for TPNC 661.

IRM 3.12.3.76.2.3(4). Amended instruction for entry of SPC S.